

Personal property taxes may be first demanded.

Determining pro rata part of assessments against lots.

Release of lot upon which taxes are paid.

Certificates as to non-payment of any balances.

Controverted taxes.

Assistance and pay of County Attorney.

or lot of land, and the ratable share of the tax charged and assessed against the personal property of the party in whose name the personal property is charged and assessed, shall release said tract or lot of land from said tax or judgment lien. However, the Treasurer-Tax Collector or Collector of Revenue for the City of Charlotte, if for city taxes or assessments, shall require the owner, upon his application for a release, to pay all his personal property tax charged on the return: *Provided*, that in all cases where tracts of land have been subdivided into lots, but have been returned, charged and assessed as a whole tract, that the Treasurer-Tax Collector or the Collector of Revenue, if for city taxes or assessments, or the Clerk of the Superior Court, if the certificate of non-payment of such taxes has been delivered to him (together with the Tax Supervisor) shall, upon application of any person interested, make an investigation and determine the pro rata part of said assessment justly applicable to any lot or lots, and shall thereupon, upon the payment of the tax, fairly ascertained to be due against said lot or lots, together with a ratable share of the tax charged against the personal property of the party in whose name the land is charged and assessed, release the said lot from the tax lien or judgment. However, the Treasurer-Tax Collector or Collector of Revenue, if for city taxes or assessments, or the Clerk of the Superior Court shall require the owner, upon his application for a release, to pay all of his personal property tax charged against him on the return.

SEC. 27. The Treasurer-Tax Collector, or Collector of Revenue, if for city taxes or assessments, in the event that all the real property included in the transcript is released from the lien of the taxes and judgment before the whole of the taxes due, levied or assessed which were a lien on said property are satisfied, either by payment or by sale of any of the property under execution by the Sheriff, or in his discretion, at any time prior thereto, shall deliver to the Clerk of the Superior Court additional certificate(s) of non-payment for the balance due thereon which shall be docketed and indexed by the Clerk of the Superior Court as herein provided, with the same force and effect as said original transcript and judgment:

*Provided*, that in the event any petition is filed by any defendant contesting the tax or assessment on any lot or parcel of land, that lot or tract of land and the tax thereon shall not be included in any additional certificate of nonpayment until after a final adjudication of the controversy.

SEC. 28. That all information required by the Treasurer-Tax Collector for the purpose of carrying out the provisions of this act shall be furnished by the County Attorney at an expense